

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2004. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 17

Section 92

MINOR AMENDMENTS OF OR CONNECTED WITH THE INCOME TAX (EARNINGS AND PENSIONS) ACT 2003

Free or subsidised meals

- 1 (1) In Chapter 11 of Part 4 of the Income Tax (Earnings and Pensions) Act 2003 (employment income: miscellaneous exemptions), in section 317 (free or subsidised meals), for subsection (1) substitute—

“(1) No liability to income tax arises in respect of the provision for an employee by the employer of free or subsidised meals if they are provided—
(a) in a canteen, or
(b) on the employer’s business premises,
and conditions A to C are met.”.

- (2) This amendment has effect for the year 2004-05 and subsequent tax years.

Payments to non-approved pension schemes: exception for employment where earnings not within main charging provisions

F12

Textual Amendments

F1 Sch. 17 para. 2 repealed (6.4.2006) by [Finance Act 2004 \(c. 12\)](#), [Sch. 42 Pt. 3](#) Note (with [Sch. 36](#))

Time limit for assessment: income received after year for which it is assessable

- 3 (1) In Part 4 of the Taxes Management Act 1970 (c. 9) (assessments and claims), for section 35 (time limit for assessment: emoluments received after year for which they are assessable) substitute—

“35 Time limit: income received after year for which it is assessable

(1) Where income to which this section applies is received in a year of assessment subsequent to that for which it is assessable, an assessment to income tax as respects that income may be made at any time within six years after the year of assessment in which it was received.

- (2) This section applies to—
(a) employment income,
(b) pension income, and
(c) social security income.”.

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- (2) This amendment has effect in relation to income assessable for the year 2004-05 and subsequent years of assessment.

Computation of profits or gains under Schedule D: delayed payment of remuneration

F24

Textual Amendments
F2 Sch. 17 para. 4 repealed (with effect in accordance with s. 1329(1) of the amending Act) by Corporation Tax Act 2009 (c. 4), s. 1329(1), Sch. 3 Pt. 1 (with Sch. 2 Pts. 1, 2)

Donations to charity by individuals: application to Crown employment

- 5 (1) In section 25(2) of the Finance Act 1990 (c. 29) (donations to charity by individuals: qualifying conditions), in paragraph (i)(i) for the words from “or performs duties” to “performed in the United Kingdom” substitute “ or is in Crown employment as defined in section 28(2) of the Income Tax (Earnings and Pensions) Act 2003 ”.
- (2) This amendment (which supersedes the amendment made by paragraph 166(3) of Schedule 6 to the Income Tax (Earnings and Pensions) Act 2003) has effect for the year 2003-04 and subsequent years of assessment.

Payments on account of income tax

- 6 (1) Section 108 of the Finance Act 1995 (c. 4) shall be deemed not to have been repealed by Part 1 of Schedule 8 to the Income Tax (Earnings and Pensions) Act 2003 and the inclusion of that section among the enactments so repealed shall be deemed not to have affected the amendments made by that section in section 59A of the Taxes Management Act 1970 (c. 9) (payments on account of income tax).
- (2) Nothing in this paragraph affects anything done—
 - (a) on or after 6th April 2003 (when the Income Tax (Earnings and Pensions) Act 2003 came into force), and
 - (b) before the passing of this Act,in reliance on the view that the amendments referred to in sub-paragraph (1) had ceased to have effect.

Tax relief for expenditure on R&D or remediation of contaminated land: staff costs

F37

Textual Amendments
F3 Sch. 17 para. 7 repealed (with effect in accordance with s. 1329(1) of the amending Act) by Corporation Tax Act 2009 (c. 4), s. 1329(1), Sch. 3 Pt. 1 (with Sch. 2 Pts. 1, 2)

Gains and losses of a company from intangible fixed assets: delayed payment of remuneration

F48

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Textual Amendments

- F4** Sch. 17 para. 8 repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2)

Minor corrections of the Income Tax (Earnings and Pensions) Act 2003

- 9 (1) The Income Tax (Earnings and Pensions) Act 2003 (c. 1) is amended as follows.
- (2) In section 286 (power to amend sections 279 to 285), in the heading and in subsection (1), for “279” substitute “277”.
- (3) In Chapter 11 of Part 7 (supplementary provisions about employee benefit trusts), in section 554(1)(a) (attribution of further interest in company), for “employment” substitute “employee”.
- (4) In section 577 (United Kingdom social security pensions)—
- in subsection (2), in paragraph (b) of the definition of “state pension”, for “48” substitute “48A”, and
 - omit subsection (3).
- (5) In section 677 (UK social security benefits wholly exempt from income tax), in Part 2 of Table B (benefits payable under regulations), omit the entry relating to compensation payments where child support reduced because of a change in legislation.

Other minor corrections

- 10 ^{F5}(1)
- ^{F6}(2)
- (3) In section 38(9) of the Finance Act 1988 (c. 39) (maintenance payments under existing obligations: 1989-90 onwards)—
- for “68(1)(b) or 192(3)” substitute “or 68(1)(b)”, and
 - after “Taxes Act 1988” insert “or section 355 of the Income Tax (Earnings and Pensions) Act 2003”.
- ^{F7}(4)

Textual Amendments

- F5** Sch. 17 para. 10(1) repealed (6.4.2005) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), s. 883(1), **Sch. 3** (with Sch. 2)
- F6** Sch. 17 para. 10(2) repealed (with effect in accordance with s. 1034(1) of the amending Act) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), **Sch. 3 Pt. 1** (with Sch. 2)
- F7** Sch. 17 para. 10(4) repealed (6.4.2006) by [Finance Act 2004 \(c. 12\)](#), **Sch. 42 Pt. 3** Note (with Sch. 36)

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 236ZA inserted by [S.I. 2024/357 art. 2\(2\)](#)